

IN THE SPECIFICATION

Please amend the paragraph at page 1, lines 4-10 to read as follows:

This application is based upon and claims the benefit of priority under 35 USC §119 from the prior Japanese Patent Applications No. 2001-175041, filed June 11, 2001; No. 2001-276801, filed September 12, 2001; No. 2001-298311, filed September 27, 2001, and under 35 USC §120 from U.S. Serial No. 10/163,651, filed June 7, 2002, the entire contents of all of which are incorporated herein by reference.

Please delete the existing paragraph at page 6, line 15 to page 7, line 15 and insert the following new paragraph:

A semiconductor device according to an aspect of the present invention comprising:  
a drain layer having a first conductivity type;  
a drift layer having the first conductivity type, which is formed on the drain layer and has an impurity concentration lower than that in the drain layer; and  
a RESURF layer having a second conductivity type and formed to extend from a surface of the drift layer into the drain layer, the RESURF layer forming a superjunction structure together with the drift layer and forming a depletion layer in the drift layer.

Please delete the paragraph at page 7, line 16 to page 8, line 13 in its entirety.

Please delete page 34, lines 2-15, in their entirety and substitute therefore the following new Abstract of the Disclosure on the page attached hereto.